

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application : **10/501,426**
Applicant(s) : **APREA et al.**
Filed : **7/13/2004**
Confirmation : **7432**
T.C./Art Unit : **2626**
Examiner : **SAINT CYR, Leonard**
Atty. Docket : **NL020026US**
Title: **AUDIO CODING**

AMENDMENT and/or RESPONSE under 37 C.F.R. § 1.111

Mail Stop **Amendment**
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the non-final Office action of 21 February 2008, please amend the above referenced application as follows and/or reconsider the application in light of the following remarks.

This paper includes (each beginning on a separate sheet):

- 1. Amendments to and/or listing of the claims;**
- 2. Remarks / Discussion of issues.**